

DOMESTIC SURPLUS LINES INSURERS

COMPANY NAME: _____ **NAIC Company Code:** _____

Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF: _____ **Filings Made During the Year 2023**

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 1/2" x 14")	2	EO	0	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)	2	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	2	EO	0	5/15, 8/15, 11/15	NAIC	
	3	Protected Cell Annual Statement	2	0	xxx	3/1	NAIC	
	4	Combined Annual Statement (8 1/2" x 14")	2	EO	0	5/1	NAIC	
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit	2	EO	0	4/1	NAIC	
	12	Actuarial Opinion	2	EO	0	3/1	Company	
	13	Actuarial Opinion Summary	2	N/A	0	3/15	Company	
	14	Bail Bond Supplement	2	EO	0	3/1	NAIC	
	15	Combined Insurance Expense Exhibit	2	EO	0	5/1	NAIC	
	16	Credit Insurance Experience Exhibit	2	EO	xxx	4/1	NAIC	
	17	Cybersecurity and Identity Theft Insurance Coverage Supplement	2	EO	0	4/1	NAIC	
	18	Director and Officer Insurance Coverage Supplement	2	EO	0	3/1, 5/15, 8/15, 11/15	NAIC	
	19	Financial Guaranty Insurance Exhibit	2	EO	0	3/1	NAIC	
	20	Insurance Expense Exhibit	2	EO	xxx	4/1	NAIC	
	21	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	2	EO	xxx	4/1	NAIC	
	22	Long-Term Care Experience Reporting Forms	2	EO	xxx	4/1	NAIC	
	23	Management Discussion & Analysis	2	EO	0	4/1	Company	
	24	Medicare Part D Coverage Supplement	2	EO	0	3/1, 5/15, 8/15, 11/15	NAIC	
	25	Medicare Supplement Insurance Experience Exhibit	2	EO	xxx	3/1	NAIC	
	26	Mortgage Guaranty Insurance Exhibit	2	EO	xxx	4/1	NAIC	
	27	Premiums Attributed to Protected Cells Exhibit	2	EO	0	3/1	NAIC	
	28	Private Flood Insurance Supplement	2	EO	0	4/1	NAIC	
	29	Reinsurance Attestation Supplement	2	EO	xxx	3/1	Company	
	30	Exceptions to Reinsurance Attestation Supplement	2	N/A	xxx	3/1	Company	
	31	Reinsurance Summary Supplemental	2	EO	xxx	3/1	NAIC	
	32	Risk-Based Capital Report	2	EO		3/1	NAIC	
	33	Schedule SIS	2	N/A	N/A	3/1	NAIC	
	34	Supplement A to Schedule T	2	EO	0	3/1, 5/15, 8/15, 11/15	NAIC	
	35	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	
	36	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	2	EO	0	4/1	NAIC	
	37	Supplemental Health Care Exhibit's Allocation Report Supplement	2	EO	0	4/1	NAIC	
	38	Supplemental Investment Risk Interrogatories	2	EO	0	4/1	NAIC	
	39	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts	2	EO	0	3/1	NAIC	
	40	Trusted Surplus Statement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	1	EO	xxx	3/1	NAIC	Email to: insurance.finance @arkansas.gov
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	65	Combined Annual Statement Electronic Filing	xxx	EO	xxx	5/1	NAIC	
	66	Combined Annual Statement .PDF Filing	1	EO	xxx	5/1	NAIC	Email to: insurance.finance @arkansas.gov

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	68	Supplemental .PDF Filing	1	EO	xxx	4/1	NAIC	Email to: insurance.finance @arkansas.gov
	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	71	June .PDF Filing	1	EO	xxx	6/1	NAIC	Email to: insurance.finance @arkansas.gov
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	2	EO	N/A	6/1	Company	
	82	Audited Financial Reports	2	EO	0	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	2	N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit	2	EO	N/A	8/1	Company	
	85	Independent CPA (change)	2	N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting	2	N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition	2	N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner	2	EO	0	3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	2	EO	0	3/1	Company	
	90	Relief from the Requirements for Audit Committees	2	EO	0	3/1	Company	
	91	Request to File Consolidated Audited Annual Statements	2	N/A	N/A		Company	
	92	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	2	N/A	N/A		Company	

*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

**If Form Source is NAIC, the form should be obtained from the appropriate vendor.

***For those states that have adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm.

****For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm

*****For those states that have adopted the NAIC Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm

V. STATE REQUIRED FILINGS								
	101	Corporate Governance Annual Disclosure***						See Rule 8 https://insurance.arkansas.gov/site/assets/files/2632/rule_8_corporate_governance_annual_disclosure.pdf
			2	0	0		Company	
	102	Filings Checklist (with Column 1 completed)	0	0	0		State	
	103	Form B-Holding Company Registration Statement	2	0	0		Company	
	104	Form F-Enterprise Risk Report ****	2	0	0		Company	
	105	ORSA *****	2	0	0		Company	
	106	Premium Tax- https://insurance.arkansas.gov/pages/industry-regulation/accounting/ List of Forms & Due Dates: https://insurance.arkansas.gov/uploads/pages/filing_due_dates_2020.pdf				Tax Filings & Annual Fees: https://www.optins.org/ Bulletin 07-2022 https://insurance.arkansas.gov/uploads/pages/7-2022_antifraud.pdf		
	107	State Filing Fees: https://www.optins.org/ All filing fees for certificate of authority renewal and annual statement filing fees are included on the premium tax forms. Bulletin 07-2022 https://insurance.arkansas.gov/uploads/pages/7-2022_antifraud.pdf		0		3/1	State	
	108	Signed Jurat: Document must be filed in electronic .pdf format at: Insurance.finance@arkansas.gov for only the annual statement filing.	xxx	0	1	3/1 annual filing only	NAIC	
	109	Group Capital Calculation (File with lead state only)						Group Capital Calculation not yet required for Arkansas domestic companies.
	110	Certificate of Deposit- Not applicable to Domestic Surplus Lines						
	111	Certificate of Compliance & Certificate of Valuation	N/A	N/A	N/A	N/A	N/A	Not required
	112	Anti-Fraud Plan: Ark. Code Ann.§23-66-510 & Rule 66. For questions contact, Dan.Reber@arkansas.gov or 501-371-2796.	Varies by Company				OptIns	Varies by Company
		Arkansas Rural Risk Underwriting Association (ARRUA) Premium Reporting Form. Not applicable to Domestic Surplus Lines						
	113	Anti-Fraud Assessment & Company Financial Regulation Fee. Not applicable to Domestic Surplus Lines						https://www.optins.org/
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			Domestic		Foreign			
			State	NAIC	State			

114	<p>Affiliated Transaction Disclosure Form for Arkansas Domestic not subject to the Holding Co ACT- This form may be modified in a non-substantive manner to accommodate reporting. The original and one copy of the form should be mailed to:</p> <p>ARKANSAS INSURANCE DEPARTMENT FINANCE DIVISION 1 Commerce Way, Suite 505 Little Rock, AR 72202-2087</p> <p>This form may be filed electronically as a PDF file by emailing to insurance.finance@arkansas.gov. If filed electronically, the original form evidencing the original signatures should be kept on file at the Company for 5 years.</p> <p>The blank form is available electronically at: https://insurance.arkansas.gov/pages/industry-regulation/finance/forms/</p>	2	0	N/A	3/1,5/15,8/15,11/15	State	All domestic companies (except FMAAs) which are not subject to the Holding Company Act
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		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Filings Contact Person: Accounting Division 501-371-2605 insurance.Accounting@arkansas.gov	Contact for Financial Statements: Kimberly Johnson, Insurance Senior Examiner, Finance Division 501-371-2680 insurance.finance@arkansas.gov
	B	Mailing Address for ANNUAL/QUARTERLY STATEMENTS: All items must be mailed U.S Mail, Postal Express (UPS, Fed Ex or Etc.); Priority Mail & Certified Mail is also accepted. All filings must be physically received at the address noted, no later than the due date. Companies will be fined \$100 per day for a late filing.	Arkansas Insurance Department Attn: Finance Division 1 Commerce Way, Suite 505 Little Rock, AR 72202-2087
	C	Mailing Address for Filing Fees:	Filed and paid through OPTins http://www.optins.org/
	D	Mailing Address for Premium Tax Payments:	Filed and paid through OPTins http://www.optins.org/
	E	Delivery Instructions: All filings must be physically received at the Department, no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day. (PLEASE DESIGNATE WHAT PERSON OR DIVISION THE FORMS ARE BEING DELIVERED TO)	Arkansas Insurance Department Attn: Finance Division 1 Commerce Way, Suite 505 Little Rock, AR 72202-2087
	F	Late Filings:	Companies will be fined \$100 per day for a late filing.
	G	Original Signatures: Our Department will be temporarily accepting electronic signatures.	Original signatures required on all filings from domestic companies. Foreign companies should follow the instructions in the NAIC Annual Statement Instructions.
	H	Signature/Notarization/Certification:	For questions: Send an email to Insurance.Finance@arkansas.gov

		If a Company is unable to make a hard copy filing at this time, please contact the Department for prior arrangements.	All electronic filings should be emailed to: Insurance.Finance@Arkansas.gov
	I	Amended Filings or Request for an Extension to File: If your Company believes that it will not be able to meet a deadline required by law or order, please contact the Finance Division. Companies are required to make all mandated electronic filings with the NAIC, as well as those that are filed with the Department.	Insurance.Finance@arkansas.gov

**General Instructions
For Companies to Use Checklist**

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) Checklist

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when submitting information to the state.

Column (2) Line #

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) Required Filings

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The ***March .PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital.PDF Filing*** is the .pdf file for risk-based capital data.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplemental.PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Statement Electronic Filing*** includes the complete quarterly statement data.

The ***Quarterly Statement.PDF Filing*** is the .pdf file for quarterly statement data.

The ***Combined Annual Statement Electronic Filing*** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The ***Combined Annual Statement.PDF Filing*** is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

The ***June .PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

Column (4) Number of Copies

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. XXX appears in the “Number of Copies” “Foreign” column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

Column (5) Due Date

Indicates the date on which the company must file the form.

Column (6) Form Source

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) Applicable Notes

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.